



City of Austin

Office of the City Auditor

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Date: September 30, 2014

To: City of Austin Audit and Finance Committee Members

From: Kenneth J. Mory, City Auditor

Subject: Interim Strategic Audit Plan for FY 2015

As you know, we typically present a Strategic Audit Plan identifying a full year of projects for our office in addition to topic areas for audits in the future.

This year, due to existing workload and changes in our office and the City operating environment, we are presenting an interim Strategic Audit Plan covering from October 2014 to March 2015. This will allow time for us to gain an understanding of the new risk environment for the City while completing high-priority projects that were identified in our FY 2014 plan. The attached list represents our interim plan and describes each project we intend to conduct.

Over the next several months we will be working with City Council and City management to develop a plan for the remainder of FY 2015 that takes into account the changing environment of the City.

If you have any questions please feel free to contact me at 512-974-2064 or kenneth.mory@austintexas.gov.

Office of the City Auditor
Interim FY 2015 Strategic Audit Plan Projects
October 2014 through March 2015

FY15 Proj No	Project Name	Rationale	Budgeted Hours Oct '14 to Mar '15
Carryover projects - initiated in FY14 to be completed in FY15			
1	Animal Services – Program Effectiveness	Evaluate the Animal Services Office as compared to best practices and evaluate if it complies with laws, regulations, and policies	500
2	Cemetery Management Audit	Review the operations of City cemeteries to determine whether the City is in compliance with state law requirements and best practices	300
3	Water Loss Management	Determine whether the Austin Water Utility has appropriate controls in place for water loss management	300
4	Hazardous Materials Storage and Handling	Evaluate high-risk issues related to the storage and handling of hazardous waste materials	300
5	Hotel Tax Projects – Short-term Rentals	Determine if the City is receiving all tax revenue to which it is entitled or if it is receiving more than allowed from short-term rentals properties	300
6	Aviation – Expansion Project	Evaluate potential expansion efforts at the Austin-Bergstrom International Airport especially related to best practice contract issues	600
7	Permit, License, and Inspection Fees	Evaluate whether fee levels are assessed and collected in accordance with City policy	500
Deferred projects - planned for FY14 to be completed in FY15			
8	Transportation Effectiveness	Evaluate City measures used to track mobility effectiveness and determine if that information is being used to initiate system improvements as compared to best practices	1,000
9	Central Library Construction	Determine whether this major construction project complies with contracting best practices	1,000
10	Wastewater – Environmental and Public Safety Risks	Evaluate the operation and reliability of wastewater equipment to include environmental and public safety impacts	750
11	Affordable Housing – Prioritization	Evaluate the selection and prioritization process for Housing Trust Fund expenditures for compliance with legal, regulatory, and policy requirements and determine if the resources are serving all stakeholders	750
12	Purchasing Card Usage Series	Evaluate usage of City purchasing cards as compared to policies and best practices (NOTE: May result in multiple reports)	500
13	City Ethics Program	Evaluate the City's ethics program as compared to best practices (NOTE: May require use of external subject matter expert)	500
New projects - requested or identified as high risk			
14	IT Access Controls for Critical City Systems	Use a risk-based process to select critical City IT systems and evaluate access controls for adherence to best practices (NOTE: May result in multiple reports)	500
15	Customer Care and Billing – Customer Care	Evaluate customer satisfaction with the level of service provided by Austin Energy customer care staff and benchmark service levels against other entities providing similar services	1,000
16	Five Year Follow-up	Follow up on selected high-risk recommendations from past 5 years of OCA audits and summarize implementation trends	1,000
17	Evidence Room Follow-up	Follow up on two prior audits involving the APD Evidence Room	500
18	Austin Energy – Weatherization	Evaluate the management and effectiveness of weatherization efforts as compared to best practices	1,000
Carryover projects - initiated in FY14 to be completed in FY15			
19	Integrity Unit Activities	Investigations of allegations of fraud, waste, and abuse by City employees or contractors and proactive prevention and risk response projects as time permits	3,000
20	Council Special Requests	Limited-scope requests from Council or City Management related to information provision or verification (NOTE: projects are typically 200 hours or less)	500
	Closeout activities for projects delivered in September and October 2014	Complete closeout and quality review for projects delivered at the September and October Audit and Finance Committee meetings	200
			15,000